

# COMMITTEE REPORT

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## MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 76, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

1           Page 1, delete lines 1 through 17, begin a new paragraph and insert:  
2           "SECTION 1. IC 13-21-3-16, AS AMENDED BY P.L.189-2005,  
3           SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4           JULY 1, 2009]: Sec. 16. (a) The requirements of this section:  
5               (1) are in addition to the requirements set forth in  
6               IC 6-1.1-18.5-7(b); and  
7               (2) do not apply to a district that:  
8                    (A) owns a landfill;  
9                    (B) will use property tax revenue to:  
10                   (i) construct a new landfill cell; or  
11                   (ii) close a landfill cell;  
12               at the landfill; and  
13               (C) has received approval from the county fiscal body of the  
14               county in which the landfill is located to construct or close the  
15               landfill cell.  
16           (b) ~~To be eligible to include within the district's budget for the~~  
17           ~~following year tax revenue derived from the imposition of a property~~  
18           ~~tax; For the first year that a property tax will be imposed and any~~  
19           ~~subsequent year in which the proposed tax levy will increase by five~~  
20           ~~percent (5%) or more; a by a district, the district's board must in the~~  
21           ~~previous year~~ present identical resolutions to each of the county fiscal

bodies within the district seeking approval for the use of property tax revenue within the district. The resolution must state the proposed property tax levy and the proposed use of the revenue. The resolution:

**(1) may not be presented under this subsection before the board complies with subsection (h);**

**(2) must be approved by a majority vote of all members of the board; and**

**(3) must be stated so that:**

~~(1)~~ **(A)** a "yes" vote indicates approval of the levy and the proposed use of property tax revenue within the district; and

~~(2)~~ **(B)** a "no" vote indicates disapproval of the levy and the proposed use of property tax revenue within the district.

**(c) The following apply for the second and subsequent years in which a district will impose a property tax levy:**

**(1) The district's proposed property tax levy and proposed budget must be approved by a majority vote of all members of the board.**

**(2) The district's proposed property tax levy and proposed budget are subject to review and approval under IC 6-1.1-17-20 or IC 36-3-6-9 (as applicable) if required by those statutes.**

~~(c)~~ **(d)** For a resolution described in subsection (b) to be approved by the county fiscal body:

(1) the county fiscal body must record the vote taken on the resolution under subsection (b) before ~~May~~ **August** 1 of the year in which the vote was taken; and

(2) the recorded vote must indicate approval of the use of property tax revenue within the district.

~~(d)~~ **(e)** If all of the county fiscal bodies within a district do not record the approval described in subsection ~~(c)~~ **(d)** before ~~May~~ **August** 1 of the year in which the vote under subsection (b) was taken, the board may not:

(1) impose; or

(2) include within the budget of the board;

a property tax for the year following the year in which the vote was taken.

~~(e)~~ Notwithstanding subsection ~~(d)~~, after the first year a tax is imposed under this section, the resolution required by subsection (b) for a district that is located in more than two ~~(2)~~ counties need only be approved by a majority of the county fiscal bodies for the counties in which the district is located:

(f) A district may not issue bonds to be repaid, directly or indirectly,

with money or property tax revenue of the district until a majority of the members of each of the county fiscal bodies within a district passes a resolution approving the bond issue.

**(g) Subsection (c) applies regardless of whether property taxes are imposed in the district under this chapter in the immediately preceding calendar year.**

**(h) Subject to subsection (i), a board may present a resolution under subsection (b) or approve the district's proposed property tax levy and proposed budget under subsection (c) only after public notice and a public hearing before the board at which:**

**(1) all persons using facilities, owning property, or generating solid waste within the district who are benefited by solid waste management; and**

**(2) other interested persons;**

**have an opportunity to be heard concerning the proposed property taxes.**

**(i) A board that proposes to impose:**

**(1) property taxes under this section; and**

**(2) solid waste management fees under IC 13-21-14-1;**

**for a calendar year shall consolidate the public hearing required by subsection (h) with the public hearing required by IC 13-21-14-5.**

**(j) If a district will impose property taxes in the following year but:**

**(1) the district is not required to adopt a resolution under subsection (b) and present the resolution to the county fiscal body for approval; and**

**(2) the district is not required by IC 6-1.1-17-20 or IC 36-3-6-9 (as applicable) to have the district's proposed budget and proposed property levy reviewed and approved by the county fiscal body;**

**the district's proposed budget and property tax levy for the following year are subject to review and a nonbinding recommendation by the county fiscal body under IC 6-1.1-17-3.5.**

SECTION 2. IC 13-21-3-21 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 21. **(a)** Before the board of a district may adopt an annual budget, the budget must be:

**(1) approved by the department of local government finance; and**

**(2) sent to:**

**(A) the executive; and**

**(B) the fiscal body;**

**of each county and municipality located within the district as a matter of record.**

(b) **The district's annual budget must be approved by a majority vote of all members of the board.**

SECTION 3. IC 13-21-4-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 6. (a) If a county withdraws from or the county executives of a joint district remove a county from a joint district, the county must:

- (1) designate itself as a new county district;
- (2) join one (1) or more other counties to form a new joint district;
- or
- (3) join an existing joint district;

under the procedures set forth in IC 13-21-3.

(b) If a county:

- (1) designates itself as a new county district; or
- (2) joins one (1) or more other counties to form a new joint district;

the county district or new joint district shall, **after a public hearing**, submit a district plan to the commissioner as provided under IC 13-21-5. **If the new county district or new joint district will impose property taxes in the year after designating itself as a new county district or forming the new joint district, each of the county fiscal bodies within the new county district or new joint district must approve the use of property taxes by the district under the procedures specified in IC 13-21-3-16(b) and IC 13-21-3-16(h).**

(c) If a county joins an existing joint district, the joint district shall, **after a public hearing**, amend the joint district's district plan as provided under IC 13-21-5. **If the joint district will impose property taxes in the year after a county joins the joint district, each of the county fiscal bodies within the joint district must approve the use of property taxes under the procedures specified in IC 13-21-3-16(b) and IC 13-21-3-16(h).**

(d) If a county withdraws or is removed from a joint district that consists of more than two (2) counties, the joint district shall **after a public hearing** amend the joint district's district plan as provided under IC 13-21-5. **If the joint district will impose property taxes in the year after a county withdraws or is removed from the joint district, each of the county fiscal bodies within the joint district must approve the use of property taxes under the procedures specified in IC 13-21-3-16(b) and IC 13-21-3-16(h).**

(e) **The following apply if a joint district is dissolved or if all but one (1) of the counties participating in a joint district have withdrawn from the joint district or have been removed from the joint district:**

**(1) The county executive of each county that was participating in the joint district must:**

**(A) designate itself as a new county district;**

**(B) join one (1) or more other counties to form a new joint district; or**

**(C) join an existing joint district;**

**as provided in this section.**

**(2) In the case where all but one (1) of the counties participating in a joint district have withdrawn from the joint district or have been removed from the joint district, the county that did not withdraw or was not removed from the joint district must still comply with the requirements of subdivision (1).**

**(3) The following apply if the county that did not withdraw or was not removed from the joint district does not join one (1) or more other counties to form a new joint district or does not join an existing joint district:**

**(A) The county must designate itself as a new county district and shall be treated for purposes of this article as a new county district.**

**(B) The district must, after a public hearing, adopt and submit to the commissioner for approval a new district solid waste management plan that meets the requirements of IC 13-21-5 and the criteria and other elements set forth in the state plan. The district must follow the procedures of IC 13-21-5 in creating and submitting the district's new solid waste management plan.**

**(C) The district must, after a public hearing, adopt a new budget for the district.**

**(D) If the district will impose property taxes in the following year, the county fiscal body must approve the use of property taxes under the procedures specified in IC 13-21-3-16.**

**(E) The board of the district shall appoint and convene a new solid waste management advisory committee of citizens under IC 13-21-3-11.**

**(f) This subsection applies to a joint district if all but one (1) of the counties participating in the joint district withdrew from the joint district and the last county to withdraw did so effective after December 1, 2006, and before January 1, 2009. If the county that did not withdraw from the district did not designate itself as a new county district, join one (1) or more other counties to form a new**

1 joint district, or join an existing joint district, the county must take  
 2 one (1) of these actions before January 1, 2010. If the county that  
 3 did not withdraw from the district designates itself as a new county  
 4 district, the following apply:

5 (1) The county shall be treated for purposes of this article as  
 6 a new county district.

7 (2) The district must after a public hearing adopt and submit  
 8 to the commissioner for approval a new district solid waste  
 9 management plan that meets the requirements of IC 13-21-5  
 10 and the criteria and other elements set forth in the state plan.  
 11 The district must follow the procedures of IC 13-21-5 in  
 12 creating and submitting the district's new solid waste  
 13 management plan.

14 (3) The district must after a public hearing adopt a new  
 15 budget for the district.

16 (4) If the district will impose property taxes in the following  
 17 year, the county fiscal body must approve the use of property  
 18 taxes under the procedures specified in IC 13-21-3-16.

19 (5) The board of the district shall appoint and convene a new  
 20 solid waste management advisory committee of citizens under  
 21 IC 13-21-3-11."

22 Delete page 2.

23 Page 3, delete lines 1 through 16.

24 Renumber all SECTIONS consecutively.

(Reference is to SB 76 as introduced.)

**and when so amended that said bill do pass .**

Committee Vote: Yeas 12, Nays 0.

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**Senator Hershman, Chairperson**